

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Judith Cannan
DOCKET NO.: 03-27706.001-R-1
PARCEL NO.: 14-32-209-056-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are Judith Cannan, the appellant, by attorney Julie Realmuto of McCarthy & Duffy, Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 28-year old, two-story style dwelling of masonry construction containing 1,024 square feet of living area with a full, unfinished basement.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration four comparable properties described as two-story masonry dwellings that are 29 years old. On the appellant's map, the comparables are located approximately three-quarter mile from the subject property. None of the comparables has a basement. The comparables contain 1,108 or 1,161 square feet of living area and have improvement assessments ranging from \$20.02 to \$25.68 per square foot. The subject's improvement assessment is \$30.33 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of two-story frame dwellings that are 20 years old and are located from two to three blocks from the subject property. Each has a full, finished basement. The dwellings contain 1,222 square feet of living area and have improvement assessments ranging from \$30.68 to \$30.95 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,342
IMPR.:	\$	31,061
TOTAL:	\$	37,403

Subject only to the State multiplier as applicable.

PTAB/BRW/Jul.08/03-27706

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The board of review's comparables differed from the subject in age, exterior construction, and size, and, as a result, they received reduced weight in the Board's analysis. The appellant's comparables differed from the subject in foundation and location, and they also received reduced weight. Consequently, the Board finds that none of the comparables was truly similar to the subject property to provide clear and convincing evidence that the property was inequitably assessed. Nevertheless, the Board finds that all of the comparables had improvement assessments ranging from \$20.02 to \$30.95 per square foot. The subject's improvement assessment of \$30.33 per square foot of living area falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported, and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.